

# City of Bay City, Texas

Fiscal Year 2022

## Summary Budget Calendar

Date	Activity	Responsible Party
Jan-May	Goal Visioning Workshops Develop/Adopt Strategic Priorities	City Council, City Manager Department Heads
March	Capital Planning	City Manager, Department Heads
April-May	Mailing of notices of appraised value	Matagorda County Appraisal District
April 21	Distribute budget package to Division Heads	Finance Director
May 11	<b>Budget Workshop – Goal Visioning- 4:00 PM</b> <b>Regular Council Meeting</b>	City Council, City Manager Department Heads
May 14	Turn in budget package to Finance Director	Department Heads
May 25	<b>Budget Workshop – Goal Visioning- 4:00 PM</b> <b>Regular Council Meeting</b>	City Council, City Manager Department Heads
June 8	<b>Budget Workshop- (OPEN)</b> <b>Regular Council Meeting</b> -Approve Strategic Plan (City Council Goals)	City Council, City Manager Department Heads
June 9-10	Budget review with Department Heads	City Manager, Finance Director Department Heads
June 22	<b>Budget Workshop- Capital Planning- 3:00 PM</b> <b>Regular Council Meeting</b>	City Council, City Manager Department Heads
July 13	<b>Budget Workshop– BCCDC, Outside</b> <b>Organizations- 4:00 PM</b> <b>Regular Council Meeting</b>	City Council, City Manager Department Heads
July 25	Certification of appraisal roll	Chief Appraiser
July 27	<b>Regular Meeting</b>	City Council
August 5	Publishes notice of effective and rollback tax rates	Matagorda County Tax Office
August 10	<b>Budget Workshop- 5 -year capital plan- 4:00 PM</b> <b>Regular Meeting</b>	City Council
August 15	Last day to file Proposed Budget with City Secretary	Finance Director
August 23	<b>Budget Workshop- 4:00 PM</b>	City Council, City Manager Department Heads
August 24	<b>Budget Workshop (Tentative)</b> <b>Regular Meeting</b> -Discuss tax rate- Propose desired rate -Set Public Hearings on tax rate (if required) -Set Public Hearings on budget & Capital Plan	City Council, City Manager Finance Director
September 9	<b>Special Called Meeting- 6:00</b> -Public Hearings on budget -Public Hearing on Capital Plan (Charter 10.16) -Public Hearing on tax rate (if required)	City Council
September 14	<b>Regular Council Meeting</b> -Approve Capital Plan -Approval of budget and tax rate ordinance -First and final reading of fee ordinance	City Council
September 28	Distribute budgets	Finance Director
October 1	Budget becomes effective	N/A

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Fiscal Year 2022

## Detailed Budget Calendar

Date	Description	Notes
Jan-May	Goal Visioning Workshops	Workshops with City Council and Department Heads
April	Capital Project Planning Departments Prepare Business Plans	Preparing for Capital Workshop with City Council Goals for 2020 / Accomplishments 2019
April-May	Mailing of Notices of appraised value	Matagorda County Appraisal District
April 21 (Wed)	Distribute budget packets to staff	Budget Kick off with Department Heads
May 11 (Tues)	<b>Budget Workshop- Goal Visioning Regular Council Meeting</b>	Review Strategic Plan/Vision Statement Strategic Plan Update- Set New Priorities and Goals
May 14 (Fri)	Turn in budget packet to Finance Director	Capital Plans, Budget, Business Plans, Accomplishments
May 25 (Tues)	<b>Budget Workshop- Goal Visioning Regular Council Meeting</b>	Strategic Plan Update- Set New Priorities and Goals Review Accomplishments and discuss Business Plans
June 8 (Tues)	Submit first draft to City Manager	
June 8 (Tues)	<b>Budget Workshop- Open Regular Meeting (Approve Strategic Plan)</b>	Approve City Council Goals FY 2022
June 9-10 (Wed- Thurs)	Budget Review with Department Heads	
June 16 (Wed)	Budget Review with Department Heads Capital Plan Review with City Manager	Review Capital Plan to be presented to City Council
June 22 (Tues)	<b>Regular Council Meeting Budget Workshop- Capital Planning</b>	Present Capital Plan and receive input from Council of Ranking (10-year Plan)
July 13 (Tues)	<b>Budget Workshop- BCCDC Regular Council Meeting</b>	BCCDC, Hotel/Motel and Outside Organizations
July 25	Deadline for Certification of Roll (MCAD)	Chief appraiser certifies the approved appraisal roll
July 26-Aug 5	Calculation of Effective Tax Rate	
July 27 (Tues)	<b>Regular Council Meeting</b>	
August 4 (Wed)	Publication of effective & roll back rates (Matagorda Tax Assessor/Collector)	Place information on City's Website Effective & Roll back Rates (Deadline is Aug. 7)
August 10 (Tues)	<b>Budget Workshop-5-year plan Regular Council Meeting</b>	Narrow 10-year plan down to 5-Year Capital plan
August 15 (Sun)	Last Day to File Proposed Budget with City Secretary	
August 20 (Fri)	72 Hour Notice (August 23 & 24 Meeting)	

August 23(Mon)	<b>Budget Workshop</b> -General Fund -Utility -Budget Calendar deadlines -Proposed Fee Ordinance -Budgetary & Financial Policy	<i>Kick Off Budget Workshop</i>
August 24 (Tues)	<b>Budget Workshop (Tentative)</b> <b>Regular Council Meeting</b> Discussion of tax rate; If proposed tax rate exceeds the no new revenue rate- take record of vote and schedule PH's.  Set public hearing on <u>capital plan</u> per Charter	<i>“Consider and/or approve placing a proposal to adopt a tax rate for the 2022 fiscal year as an action item on the agenda of a future meeting, specifying therein the desired rate and publishing notice thereof.”</i>  <i>“Consider and/or approve setting public hearing on the proposed 2022 Tax Rate for September 9.” <b>Only required if proposed rate exceeds “No-New Revenue Rate” (Effective tax rate)</b></i>  <i>“Consider and/or approve setting public hearing on the proposed 2022 Budget for September 9.”</i>
August 25 (Wed)	Confirm placement with newspaper Put Notices on City’s Website	<i>“Notice of 2021 Tax Year Proposed Tax Rate” if applicable</i> <i>“Notice of Public Hearing on Proposed Budget”</i> <i>Ads to run Sun Aug. 29</i>
<b>September 3 (Fri)</b>	<b>72 Hour Notice for Public Hearings</b>	
September 9 (Thurs)	<b>Special Called Meeting</b> <i>Public Hearing Capital Plan (Citizen Input)</i>  Public Hearings on tax rate (if needed) & Proposed Budget & Capital Plan  Tax rate hearings are only needed if proposed tax rate exceeds the effective tax rate.  Budget Hearings are always required	<i>The governing body may not adopt a tax rate at the Public Hearing. However, the governing body must announce the date, time, and place of the meeting at which it will vote on the tax rate</i>  <i>Announce the date &amp; time for final approval for the budget and tax rate ordinance (September 14 @ 6:00 at CH Council Chambers)</i>  <i>There must be some sort of action on the budget after the budget hearing, therefore (LGC 102.007) This action could be the adoption of the budget or else <b>vote to postpone the final budget vote.</b></i>
September 14 (Tues)	<b>Regular Council Meeting</b> -Adopt Budget and Vote on Tax Rate -Approve Fee Ordinance	<i>“Consider reading an ordinance approving the annual budget”</i>  <i>A separate vote is needed to “ratify” the property tax revenue increase reflected in the budget</i>  <i>“Consider ratification of the property tax revenue increase reflected in the 2022 budget.”</i>  <i>“Consider an ordinance fixing the tax rate....”</i> <i>Approve Fee Ordinance if applicable</i>
September 28 (Tues)	Distribute Budgets	
Oct. 1	Budget becomes effective	

## **BUDGET GUIDELINES:**

*Note: Budget must be filed with the City Secretary before the 30<sup>th</sup> day before the date the governing body makes its tax levy for the fiscal year – therefore **August 15, 2021** is the last day to file the budget with the City Secretary (Local Gov Code 102.005)*

The proposed budget must have a special cover page if the budget will raise more property taxes than in previous years.

Notice of Public Hearing for Budget shall be published not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the hearing (Local Gov Code 102.0065 (c)).

H.B. 3195 brings truth and taxation into the budget process. See new guidelines before publishing proposed budget.

Public Hearing for Budget must be scheduled after the 15<sup>th</sup> day (Aug 30, 2021) after date the proposed budget is filed, 10 days after publication of the notice (September 8, 2021) but before the date the governing body makes its tax levy (Local Gov Code 102.006b).

Public Hearing is set for September 9, 2021. The City is only required to have one budget hearing; however, two hearings are routinely provided for citizens input regarding the City's Capital Plan, Proposed Budget, and the Bay City Community Development Corporations Budget.

The budget shall be adopted in final form before September 30 or 60 days after the certified totals are received. September 14, 2021 is the 14<sup>th</sup> day of the last month of the fiscal year and no sooner than the 5<sup>th</sup> day after the public hearing and not later than 10 days prior to the beginning of the fiscal year, so it meets these requirements. (City Charter Section 10.10).

A copy of the budget shall be sent to County Clerk's office, the Bay City Public Library, and the City Secretary. (City Charter 10.11)

## **TAX GUIDELINES:**

Notice of Proposed Tax Rate shall be published not later than the 7<sup>th</sup> day before the date of the public hearing (Tax Code 26.065) (publish one time for both dates); Notices must be published on Internet 7 days continuously before hearing & 7 days continuously before vote on tax rate.

Adoption of the tax rate must be a separate item on the agenda. State law requires most cities to adopt a budget before they adopt the tax rate. The City may adopt a budget and at tax rate at the same meeting as long as the budget is adopted first as a separate item.

Make sure the public hearing is not over 7 days from the day we vote on tax rate. (Tex Tax Code 26.06 (a) or sooner than 5 days after public hearing.